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PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995*

PART VIII. COMMON SUPPORT SERVICES

Section 25. *Administration and management*

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* The present document contains section 25B of the proposed programme budget for the biennium 1994-1995. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Forty-eighth Session, Supplement No. 6 (A/48/6/Rev.1)*.

PART VIII

COMMON SUPPORT SERVICES

SECTION 25. ADMINISTRATION AND MANAGEMENT

SECTION 25B. OFFICE OF PROGRAMME PLANNING, BUDGET AND FINANCE

Overview

TABLE 25B.1. SUMMARY OF 1994-1995 REQUIREMENTS BY PROGRAMME

(Thousands of United States dollars)

(1) Regular budget

Object of expenditure	1992-1993 revised appropriation	Biennialized base	Resource growth		Total before recosting	Recosting	1994-1995 estimates
			Amount	Percentage			
A. Executive direction and management	726.6	1 228.0	134.1	10.9	1 362.1	124.3	1 486.4
B. Programme of work							
1. Financial management and control systems	2 327.4	2 921.7	(9.5)	(0.3)	2 912.2	328.6	3 240.8
2. Contributions assessment and processing ^a	-	-	-	-	-	-	-
3. Financial accounting and reporting	7 110.1	9 364.4	421.7	4.5	9 786.1	1 086.6	10 872.7
4. Treasury services	871.1	1 132.4	(149.8)	(13.2)	982.6	108.8	1 091.4
5. Programme planning, budgeting and monitoring	5 405.6	6 945.8	409.3	5.8	7 355.1	811.1	8 166.2
6. Financial services relating to peace-keeping matters	115.8	238.6	(238.6)	(100.0)	-	-	-
7. Evaluation services	1 845.0	1 748.4	(205.4)	(11.7)	1 543.0	168.6	1 711.6
Total, regular budget	18 401.6	23 579.3	361.8	1.5	23 941.1	2 628.0	26 569.1

^a Resources for this subprogramme are consolidated under subprogramme 1, Financial management and control systems.

TABLE 25B.1 (continued)

(2) Extrabudgetary

<i>1992-1993 estimated expenditures</i>	<i>Source of funds</i>	<i>1994-1995 estimated expenditures</i>
	(a) Services in support of:	
3 519.8	(i) Other United Nations organizations	
	Support to extrabudgetary administrative structures	3 916.5
1 447.4	(ii) Extrabudgetary programmes	
3 646.9	Support to extrabudgetary substantive activities	1 619.6
5 728.6	Technical cooperation reimbursement resources	3 948.2
	Peace-keeping operations	8 798.5
Total (a)		18 282.8
-	(b) Substantive activities	-
Total (b)		-
-	(c) Operational projects	-
Total (c)		-
Total (a), (b) and (c)		18 282.8
	Total costs	44 851.9

TABLE 25B.2. SUMMARY OF 1994-1995 BY OBJECT OF EXPENDITURE
(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>1992-1993 revised appropriation</i>	<i>Biennialized base</i>	<i>Resource growth</i>		<i>Total before recosting</i>	<i>Recosting</i>	<i>1994-1995 estimates</i>
			<i>Amount</i>	<i>Percentage</i>			
Staff costs	17 681.8	22 631.7	(408.6)	(1.8)	22 223.1	2 512.1	24 735.2
Consultants and experts	41.6	47.1	30.0	63.6	77.1	5.3	82.4
Travel on official business	124.2	169.5	60.0	35.3	229.5	16.5	246.0
Contractual services	72.2	79.7	296.1	371.5	375.8	22.2	398.0
General operating expenses	386.1	534.4	172.1	32.2	706.5	50.6	757.1
Supplies and materials	6.3	20.8	-	-	20.8	1.8	22.6
Furniture and equipment	89.4	96.1	212.2	220.8	308.3	19.5	327.8
Total	18 401.6	23 579.3	361.8	1.5	23 941.1	2 628.0	26 569.1

TABLE 25B.3. POST REQUIREMENTS

Organizational unit: Office of Programme Planning, Budget and Finance

	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995
Professional category and above								
ASG	1	1	-	-	-	-	1	1
D-2	4	3	-	-	1	1	5	4
D-1	7	8	-	-	1	1	8	9
P-5	12	10	-	-	9	9	21	19
P-4	19	18	-	-	20	20	39	38
P-3	18	18	-	-	18	18	36	36
P-2/1	13	12	-	-	3	3	16	15
Total	74	70	-	-	52	52	126	122
General Service category								
Principal level	5	8	-	-	8	8	13	16
Other levels	89	86	-	-	58	58	147	144
Total	94	94	-	-	66	66	160	160
Grand total	168	164	-	-	118*	118*	286	282

* Two P-5, 3 P-4, 4 P-3, 1 P-2, 2 General Service (Principal level), and 16 General Service (Other level) posts financed from reimbursement for support to extrabudgetary administrative structures; 1 P-5, 2 P-3, 2 P-2 and 7 General Service (Other level) posts financed from reimbursement for support to extrabudgetary substantive activities; 1 D-2, 3 P-5, 14 P-4, 9 P-3, 1 General Service (Principal level) and 24 General Service (Other level) posts financed from the Support Account for Peace-keeping Operations; and 1 D-1, 3 P-5, 3 P-4, 3 P-3, 5 General Service (Principal level) and 11 General Service (Other level) posts financed from technical cooperation resources.

25B.1 The Office of Programme Planning, Budget and Finance is responsible for the implementation of programme 42, Programme planning, budget and finance, of major programme X, Administrative services, of the medium-term plan for the period 1992-1997, as revised (A/47/6/Rev.1), as adopted by the General Assembly in its resolution 47/214 of 23 December 1992. The main objective of this programme is the implementation and adaptation of an integrated system of programme planning, budgeting, monitoring and evaluation so as to ensure that the activities of the United Nations are carried out in accordance with the legislative mandates and priorities adopted by Member States and with maximum regard for efficiency and effectiveness.

25B.2 The programme of work of the Office for the biennium 1994-1995 will continue to be guided by the Financial Regulations and Rules of the United Nations, the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, as well as by resolutions adopted annually by the General Assembly on administrative, financial and budgetary questions.

25B.3 The estimated percentage distribution of the total resources of the Office in 1994-1995 would be as follows:

	<i>Regular</i> (percentage)	<i>Extrabudgetary</i>
A. Executive direction and management	5.7	2.0
B. Programme of work		
Subprogrammes:		
1. Financial management and control systems	12.2	11.0
2. Contributions assessment and processing	*	
3. Financial accounting and reporting	40.9	45.0
4. Treasury services	4.1	7.0
5. Programme planning, budgeting and monitoring	30.7	7.0
6. Financial services relating to peace-keeping matters	-	26.0
7. Evaluation services	6.4	2.0
Total	<u>100.0</u>	<u>100.0</u>

* Resources for this subprogramme are consolidated under subprogramme 1, Financial management and control systems.

A. Executive direction and management

TABLE 25B.4. SUMMARY OF 1994-1995 REQUIREMENTS BY OBJECT OF EXPENDITURE
(Thousands of United States dollars)

(1) Regular budget

	<i>1992-1993 revised appropriation</i>	<i>Biennialized base</i>	<i>Resource growth</i>		<i>Total before recosting</i>	<i>Recosting</i>	<i>1994-1995 estimates</i>
			<i>Amount</i>	<i>Percentage</i>			
Staff costs	596.3	1 067.4	35.0	3.2	1 102.4	106.2	1 208.6
Consultants and experts	14.0	14.1	30.0	212.7	44.1	2.8	46.9
Travel on official business	37.1	37.1	30.0	80.8	67.1	4.4	71.5
General operating expenses	61.7	77.4	7.3	9.4	84.7	6.5	91.2
Supplies and materials	6.3	20.8	-	-	20.8	1.8	22.6
Furniture and equipment	11.2	11.2	31.8	283.9	43.0	2.6	45.6
Total, regular budget	726.6	1 228.0	134.1	10.9	1 362.1	124.3	1 486.4

TABLE 25B.4 (continued)

(2) Extrabudgetary

	1992-1993 estimated expenditures	Source of funds	1994-1995 estimated expenditures
		(a) Services in support of:	
	231.4	(i) Other United Nations organizations	243.9
	-	Support to extrabudgetary administrative structures	
		(ii) Extrabudgetary programmes	30.0
		Peace-keeping operations	
Total (a)	231.4		273.9
	-	(b) Substantive activities	-
Total (b)	-		-
	-	(c) Operational projects	-
Total (c)	-		-
Total (a), (b) and (c)	231.4		273.9
Total costs			1 760.3

TABLE 25B.5. POST REQUIREMENTS

Executive direction and management

	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995
Professional category and above								
ASG	1	1	-	-	-	-	1	1
P-5	1	1	-	-	1	1	2	2
Total	2	2	-	-	1	1	3	3
General Service category								
Other levels	3	3	-	-	-	-	3	3
Total	3	3	-	-	-	-	3	3
Grand total	5	5	-	-	1*	1*	6	6

* Post financed from reimbursement for support to extrabudgetary administrative structures.

25B.4 The Office of the Controller provides the overall direction, policy, management and coordination of the programmes and staff of the Office of Programme Planning, Budget and Finance. The Controller is responsible for administering and ensuring compliance with the Financial Regulations and Rules (ST/SGB/Financial Rules/1/Rev.3 (1985)), as well as the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/PPBME Rules/1 (1987)) of the United Nations.

Resource requirements (at current rates)

Staff costs

25B.5 Pending the submission of proposals relating to the overall distribution of high-level posts, as requested in General Assembly resolution 47/212 B of 6 May 1993, it is proposed to maintain the post of the head of the Office at the Assistant Secretary-General level.

25B.6 Total estimated requirements under this heading (\$1,102,400) relate to continuation of one ASG, one P-5 and three General Service (Other level) posts. In addition, a provision of \$118,100, including growth of \$20,000, is made for general temporary assistance to provide for maternity leave and sick leave replacements and temporary assistance during peak workload periods for the Office as a whole. Provision of \$198,800, including growth of \$15,000, is also proposed to cover overtime requirements for the Office as a whole, in particular during sessions of the General Assembly, the preparation of the programme budget and the end-of-year closing of the accounts.

Consultants

25B.7 The provision of \$44,100, including growth of \$30,000, would cover the cost of hiring outside expertise in the areas of financial management and control, programme planning, budget and monitoring. The growth proposed is based on the growing workload of the Office.

Travel of staff

25B.8 A provision of \$67,100 is requested for the head of the Office and his designated representatives to undertake travel related to the functions of the Office. The growth proposed (\$30,000) is based on recent experience.

General operating expenses

25B.9 The estimated requirements (\$84,700), including growth of \$7,300, relate to maintenance of office automation equipment.

Supplies and materials

25B.10 The estimated requirements (\$20,800) relate to the cost of office automation supplies for the Office as a whole.

Furniture and equipment

25B.11 The estimated requirements (\$43,000), including growth of \$31,800, relate to the replacement of office automation equipment in the Office of the Controller.

B. Programme of work

1. FINANCIAL MANAGEMENT AND CONTROL SYSTEMS

TABLE 25B.6. SUMMARY OF 1994-1995 ESTIMATES BY OBJECT OF EXPENDITURES

(Thousands of United States dollars)

(1) Regular budget

	1992-1993 revised appropriation	Biennialized base	Resource growth		Total before recosting	Recosting	1994-1995 estimates
			Amount	Percentage			
Staff costs	2 266.8	2 847.0	(54.9)	(1.9)	2 792.1	320.1	3 112.2
Travel on official business	10.6	14.4	-	-	14.4	1.3	15.7
General operating expenses	24.9	33.0	17.1	51.8	50.1	3.4	53.5
Furniture and equipment	25.1	27.3	28.3	103.6	55.6	3.8	59.4
Total, regular budget	2 327.4	2 921.7	(9.5)	(0.3)	2 912.2	328.6	3 240.8

(2) Extrabudgetary

	1992-1993 estimated expenditures	Source of funds	1994-1995 estimated expenditures
		(a) Services in support of:	
	852.0	(i) Other United Nations organizations	
		Support to extrabudgetary administrative structures	937.9
	252.8	(ii) Extrabudgetary programmes	
	482.8	Support to extrabudgetary substantive activities	285.4
	370.6	Technical cooperation reimbursement resources	509.5
		Peace-keeping operations	456.4
Total (a)	1 958.2		2 189.2
	-	(b) Substantive activities	-
Total (b)	-		-
	-	(c) Operational projects	-
Total (c)	-		-
Total (a), (b) and (c)	1 958.2		2 189.2
		Total costs	5 430.0

TABLE 25B.7. POST REQUIREMENTS

Programme: Financial management and control systems

	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995
Professional category and above								
D-2	1	1	-	-	-	-	1	1
D-1	-	2	-	-	1	1	1	3
P-5	2	-	-	-	1	1	3	1
P-4	2	2	-	-	2	2	4	4
P-3	1	1	-	-	2	2	3	3
P-2/1	2	1	-	-	1	1	3	2
Total	8	7	-	-	7	7	15	14
General Service category								
Principal level	1	1	-	-	-	-	1	1
Other levels	14	14	-	-	7	7	21	21
Total	15	15	-	-	7	7	22	22
Grand total	23	22	-	-	14*	14*	37	36

* One P-4, one P-3, one P-2 and four General Service (Other level) posts financed from reimbursement for support to extrabudgetary for administrative structures; one P-3 and one General Service (Other level) post financed from reimbursement for support to extrabudgetary substantive activities; one P-4 and two General Service (Other level) posts financed from Support Account for Peace-keeping Operations; and one D-1 and one P-5 post financed from technical cooperation reimbursement resources.

Subprogramme 1. Financial management and control systems

25B.12 The activities of the subprogramme are implemented by the Financial Management and Control Division. Existing financial policies, procedures and control systems will be reviewed and updated as necessary, and the coordination of their installation at all United Nations offices will be carried out. Coordination and supervision of all health, life, property and liability insurance activities of the Organization will continue.

Activities

1. Parliamentary services

Parliamentary documentation: annual reports of the Secretary-General to the General Assembly on issues relating to the financial reports and audited financial statements, and reports of the Board of Auditors, standards and accommodation for air travel; and improving the financial situation of the United Nations.

2. Financial management and control systems

- (a) Improvement of existing financial policies and control systems;
- (b) Preparation of policy papers for review by ACABQ and the General Assembly;
- (c) Cooperation with other organizations of the United Nations system to exchange views and ensure a common approach;

(d) Monitoring the financial situation of the Organization, particularly with respect to the cash flow situation, and developing strategies to deal with related problems;

(e) Review reports by the internal and external auditors and follow-up on audit observations and control issues;

(f) Report on travel entitlements of United Nations officials;

(g) Management and coordination of all life, health, property and liability insurance activities;

(h) Studying of alternative insurance plan structures as needed in the light of developments in world-wide insurance markets;

(i) Provision of secretariat services to the United Nations Claims Board and the Advisory Board on Compensation Claims.

2. CONTRIBUTIONS ASSESSMENT AND PROCESSING

Subprogramme 2. Contributions assessment and processing

25B.13 During the biennium 1994-1995, the Contributions Section, Financial Management and Control Division, which implements the activities of this subprogramme, will continue to seek the timely payment of assessed and voluntary contributions by Member States.

Activities

1. Parliamentary services

Substantive services: substantive servicing of the annual sessions of the Committee on Contributions.

2. Published material

Technical material: monthly report on status of contributions; assessment of contributions of Member States to the United Nations regular budget and for the financing of peace-keeping operations (about 20 in 1994 and 20 in 1995); and assessment of contributions by non-member States for their participation in United Nations activities (1994, 1995).

3. Contributions services

(a) Preparation of studies and reports related to the scale of assessments;

(b) Provision of support to pledging conferences for a variety of United Nations activities;

(c) Processing of assessed and voluntary contributions and monitoring the status of contributions.

Resource requirements (at current rates)

Staff costs

25B.14 Estimated requirements under this heading relate to salaries and common staff costs (\$2,792,100) for established posts.

25B.15 It is proposed to abolish one P-3 post, which was identified for redeployment during 1992-1993 in the context of the treatment of vacancies.

25B.16 It is also proposed to reclassify the post of Chief of the Contributions Section/Secretary of the Committee on Contributions from P-5 to D-1. The level of responsibility of the Secretary of the Committee on Contributions has increased substantially as a result of an increase in the range and complexity of the issues related to the scale of assessments. With the increase in the number of peace-keeping operations and the consequent impact on the issuance of assessments and the collection of contributions, the responsibilities of the post as Chief of the Contributions Section have also expanded considerably.

25B.17 In addition, it is proposed to reclassify the post of the Financial Management Officer in the Office of the Director of the Financial Management and Control Division from P-2 to P-3 owing to the increased level of responsibility attached to the post and the skill and knowledge required of the incumbent.

25B.18 It is proposed to redeploy a D-1 post from Treasury to the Insurance Section for the position of Chief of the Insurance Section, in exchange for a P-5 post to be redeployed from the Insurance Section to Treasury. The Chief of the Insurance Section has responsibility for policy formulation and administration for the full range of United Nations insurance matters, including provision of health and life insurance for more than 15,000 active and retired staff worldwide. The Section Chief is also responsible for determining the Organization's requirements for property and liability insurance and for obtaining and administering the related insurance coverages in respect of Headquarters, most other United Nations offices and all peace-keeping missions, and for providing guidance to the Field Operations Division, the Office of Legal Affairs, the Office of General Services and other offices on insurance questions. The expansion in recent years of the operations of the United Nations in peace-keeping and related activities has significantly increased the scope and complexity of the related insurance activities.

Travel of staff

25B.19 Estimated requirements (\$14,400) relate to trips to be undertaken by the Deputy Controller to attend meetings in other duty stations on matters related to financial policies.

General operating expenses

25B.20 The estimated requirements (\$50,100), including growth of \$17,100, relate to the maintenance of existing office automation equipment and the rental and maintenance of peripheral electronic data-processing devices.

Furniture and equipment

25B.21 A provision of \$55,600, including growth of \$28,300, is proposed for the replacement of existing office automation equipment in the Division.

3. FINANCIAL ACCOUNTING AND REPORTING

TABLE 25B.8. SUMMARY OF 1994-1995 REQUIREMENTS BY OBJECT OF EXPENDITURES

(Thousands of United States dollars)

(1) Regular budget

Object of expenditure	1992-1993 revised appropriation	Biennialized base	Resource growth		Total before recosting	Recosting	1994-1995 estimates
			Amount	Percentage			
Staff costs	6 878.4	9 073.9	292.5	3.2	9 366.4	1 057.5	10 423.9
Travel on official business	2.5	7.4	-	-	7.4	0.6	8.0
Contractual services	57.5	60.7	(3.0)	(4.9)	57.7	4.1	61.8
General operating expenses	154.5	205.2	83.2	40.5	288.4	20.4	308.8
Furniture and equipment	17.2	17.2	49.0	284.8	66.2	4.0	70.2
Total, regular budget	7 110.1	9 364.4	421.7	4.5	9 786.1	1 086.6	10 872.7

(2) Extrabudgetary

	1992-1993 estimated expenditures	Source of funds	1994-1995 estimated expenditures
		(a) Services in support of:	
	2 436.4	(i) Other United Nations organizations	
		Support to extrabudgetary administrative structures	2 734.7
	87.8	(ii) Extrabudgetary programmes	
	2 591.9	Support to extrabudgetary substantive activities	106.8
	741.0	Technical cooperation reimbursement resources	2 818.3
		Peace-keeping operations	2 636.7
Total (a)	5 857.1		8 296.5
	-	(b) Substantive activities	-
Total (b)	-		-
	-	(c) Operational projects	-
Total (c)	-		-
Total (a), (b) and (c)	5 857.1		8 296.5
Total costs			19 169.2

TABLE 25B.9. POST REQUIREMENTS

Programme: Financial accounting and reporting

	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995
Professional category and above								
D-2	1	1	-	-	-	-	1	1
D-1	1	1	-	-	-	-	1	1
P-5	2	2	-	-	3	3	5	5
P-4	6	6	-	-	9	9	15	15
P-3	8	9	-	-	8	8	16	17
P-2/1	8	7	-	-	-	-	8	7
Total	26	26	-	-	20	20	46	46
General Service category								
Principal level	3	5	-	-	7	7	10	12
Other levels	48	46	-	-	29	29	77	75
Total	51	51	-	-	36	36	87	87
Grand total	77	77	-	-	56*	56*	133	133

* One P-5, 2 P-4, 3 P-3, 2 General Service (Principal level) and 12 General Service (Other level) posts financed from reimbursement for support to extrabudgetary administrative structures; 1 General Service (Other level) post financed from reimbursement for support to extrabudgetary substantive activities; 1 P-5, 4 P-4, 3 P-3 and 7 General Service (Other level) financed from Support Account for Peace-keeping Operations; and 1 P-5, 3 P-4, 2 P-3 and 5 General Service (Principal level) and 9 General Service (Other level) posts financed from technical cooperation reimbursement resources.

Subprogramme 3. Financial accounting and reporting

25B.22 Activities under this subprogramme are implemented by the Accounts Division. The Division will continue to record and maintain all accounts of the United Nations on a fund basis; control the collection of monies and assist in the monitoring of expenditures; ensure proper application of the Financial Regulations and Rules and established procedures relating to accounting matters; and effect timely and accurate payment of financial obligations of the Organization.

Activities

1. Parliamentary services

Parliamentary documentation: financial reports of the Secretary-General to the General Assembly.

2. Published material

Technical material: semi-annual financial statements; monthly allotments; cash flow and budget performance reports; reports and statement of earnings, including annual pension fund reports and schedules; and semi-annual consolidated statements of income and expenditure for seven revenue-producing activities and several peace-keeping operations.

3. Financial accounting and reporting

(a) Financial accounts: (i) processing of various financial and accounting documents; (ii) recording the collection of monies and other receivables due to the Organization, amounting to several billion dollars a year; (iii) reconciliation of bank accounts; (iv) remittances of funds to the various peace-keeping missions, regional commissions and information centres located throughout the world; (v) production of semi-annual financial statements, monthly allotment, cash flow and budget performance reports and other financial information for use by the programme managers; and (vi) recording and preparation of semi-annual consolidated statements of income and expenditure for seven revenue-producing activities and several peace-keeping operations;

(b) Payments and disbursements: (i) payment of salaries and related allowances and other benefits to United Nations staff, consultants, individual contractors and United Nations fellows; (ii) processing of income tax reimbursements, travel claims and vendors' claims; (iii) preparation of reports and statements of earnings, including annual pension fund reports and schedules; (iv) processing payments to consultants and other individual contractors; (v) processing payments to United Nations fellows; (vi) maintenance and development of the computerized accounting and payroll systems and processing requests for programming services; and (vii) maintenance of register of earnings and deductions register;

(c) Payroll system: design and implementation of integrated on-line systems and coordination of the accounting components of IMIS.

Resource requirements (at current rates)

Staff costs

25B.23 Total estimated requirements (\$9,366,400) relate to salaries and common staff costs and special requirements for temporary assistance during the biennium 1994-1995, and include the following:

(a) A proposed reclassification from P-2 to P-3 of the post of a computer programmer post in the Systems Support Section. With the advent of IMIS, new techniques of programming will be required, using modern programming languages and requiring a more advanced knowledge of technology. At the same time, emphasis on personal computers will require more sophisticated skills on the part of computer professionals, notably in the use of relational databases and network technology. Traditional forms of systems analysis and computer programming will become increasingly obsolete as the old computer systems are replaced. The Accounts Division will no longer be in a position to accept and train entry-level candidates in these technical fields, but will need fully qualified candidates with external professional experience in order to support the advanced systems now under development;

(b) A proposed reclassification from General Service (Other level) to General Service (Principal level) for the post of the senior supervisor of the Travel Claims sub-unit of the Disbursements Section. This post entails responsibility for assisting the Chief in the organization and distribution of work responsibilities, approving complex travel claims, monitoring accounting and ensuring that periodic reconciliations, analysis and reports are completed as required;

(c) A proposed reclassification from General Service (Other level) to General Service (Principal level) of the post of the senior accounting assistant in Operational Accounts. This section, which has 13 Professionals and 8 General Service staff members (none currently at the Principal level), is responsible for integrating financial results from all field offices, including peace-keeping missions, the financial statements of which are the responsibility of the Section. The incumbent of the post in question is responsible for developing software to help the Section in its duties, as well as developing download procedures to assist in the analysis of financial data retrieved from the mainframe computer system;

(d) It should be noted that the functions of the post of the Deputy Director of the Accounts Division have been expanded to include those of Treasurer;

(e) A non-recurrent provision of \$200,000 is proposed for general temporary assistance to ensure that the accounting data of the Organization are complete and up to date preparatory to the implementation of the accounting module of IMIS in 1994.

Travel of staff

25B.24 The provision of \$7,400 relates to the travel of the Director of the Division in order to achieve better coordination of accounting and reporting procedures.

General operating expenses

25B.25 Requirements proposed under this heading (\$288,400), including growth of \$83,200, relate to the maintenance of existing office automation equipment and the rental and maintenance of peripheral data-processing equipment used by the Division.

Furniture and equipment

25B.26 The estimated requirements under this heading (\$66,200), including growth of \$49,000, relate to the acquisition and replacement of office automation equipment for the Accounts Division.

4. TREASURY SERVICES

TABLE 25B.10. SUMMARY OF 1994-1995 ESTIMATES BY OBJECT OF EXPENDITURE
(Thousands of United States dollars)

(1) Regular budget

Object of expenditure	1992-1993 revised appropriation	Biennialized base	Resource growth		Total before recosting	Recosting	1994-1995 estimates
			Amount	Percentage			
Staff costs	836.6	1 075.0	(177.3)	(16.4)	897.7	102.5	1 000.2
Travel on official business	4.0	4.0	-	-	4.0	0.5	4.5
Contractual services	12.9	17.2	(0.8)	(4.6)	16.4	1.1	17.5
General operating expenses	13.9	32.5	18.0	55.3	50.5	3.9	54.4
Furniture and equipment	3.7	3.7	10.3	278.3	14.0	0.8	14.8
Total, regular budget	871.1	1 132.4	(149.8)	(13.2)	982.6	108.8	1 091.4

(2) Extrabudgetary

1992-1993 estimated expenditures		Source of funds		1994-1995 estimated expenditures
		(a) Services in support of:		
		(i) Other United Nations organizations		
		Support to extrabudgetary administrative structures		-
		(ii) Extrabudgetary programmes		
		Support to extrabudgetary substantive activities		350.9
		Technical cooperation reimbursement resources		101.4
		Peace-keeping operations		814.2
Total (a)	662.4			1 266.5
		(b) Substantive activities		-
Total (b)	-			-
		(c) Operational projects		-
Total (c)	-			-
Total (a), (b) and (c)	662.4			1 266.5
		Total costs		2 357.9

TABLE 25B.11. POST REQUIREMENTS

Programme: Treasury services

Programme: Treasury services									
	Established posts		Temporary posts				Total		
	Regular budget		Regular budget		Extrabudgetary resources				
	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995	
Professional category and above									
D-1	1	-	-	-	-	-	1	-	
P-5	1	2	-	-	-	-	1	2	
P-4	1	1	-	-	1	1	2	2	
P-3	1	-	-	-	-	-	1	-	
P-2/1	-	-	-	-	1	1	1	1	
Total	4	3	-	-	2	2	6	5	
General Service category									
Other levels	3	3	-	-	6	6	9	9	
Total	3	3	-	-	6	6	9	9	
Grand total	7	6	-	-	8*	8*	15	14	

* One P-4 and three General Service (Other level) posts financed from Support Account for Peace-keeping Operations; one P-2 and two General Service (Other level) posts financed from reimbursement for support to extrabudgetary substantive activities; and one General Service (Other level) post financed from technical cooperation reimbursement resources.

Subprogramme 4. Treasury services

25B.27 The activities of this subprogramme are carried out by the Treasury. The Treasury will continue to ensure the safe custody of the Organization's resources in providing treasury services for funds, such as the administration of bank accounts, the establishment of the United Nations operational rates of exchange, short-term investments and cash management. Emphasis will be placed on the increase of investment opportunities through closer monitoring of the cash flow.

*Activities**Treasury services*

(a) Administration of treasury affairs: (i) administration of bank accounts in New York and away from Headquarters; (ii) establishment of United Nations operational rates of exchange: monitoring international currency exchange markets; and (iii) short-term investments: daily monitoring of interest rates; planning for cash requirements for Headquarters and offices away from Headquarters; and investing funds for periods of up to one year for the United Nations regular budget, peace-keeping operations, United Nations general trust funds, technical cooperation funds, UNEP and other funds and economic commissions;

(b) Cash management: receiving and recording all payments, other than government contributions; effecting all disbursements under the responsibility of Headquarters; and maintaining liaison with banks.

*Resource requirements (at current rates)**Staff costs*

25B.28 Requirements for salaries and common staff costs are estimated at \$897,700. It is proposed to abolish one post at the P-3 level, which had been identified for redeployment during 1992-1993, in the context of the new treatment of vacancies. In addition, the functions of the Treasurer have been merged with those of the Deputy Director of the Accounts Division and it is proposed to redeploy the D-1 post of Treasurer from Treasury to the Insurance Section in exchange for a P-5 post, to allow for the recruitment of a senior investment officer.

Travel of staff

25B.29 A provision of \$4,000 is proposed to enable the Treasurer to travel for the purpose of harmonizing operations in the areas of cash management and short-term investments.

General operating expenses

25B.30 The estimated requirements (\$50,500), including growth of \$18,000, are proposed for the maintenance of existing office automation equipment and the rental and maintenance of peripheral data-processing equipment for the Treasury.

Furniture and equipment

25B.31 A provision of \$14,000, including growth of \$10,300, is proposed for the replacement of existing office automation equipment.

5. PROGRAMME PLANNING, BUDGETING AND MONITORING

TABLE 25B.12. SUMMARY OF 1994-1995 ESTIMATES BY OBJECT OF EXPENDITURE

(Thousands of United States dollars)

(1) Regular budget

Object of expenditure	1992-1993 revised appropriation	Biennialized base	Resource growth		Total before recosting	Recosting	1994-1995 estimates
			Amount	Percentage			
Staff costs	5 230.9	6 719.1	(8.9)	(0.1)	6 710.2	770.4	7 480.6
Travel on official business	37.3	47.4	30.0	63.2	77.4	5.2	82.6
Contractual services	1.8	1.8	299.9	16 661.1	301.7	17.0	318.7
General operating expenses	116.8	158.7	34.5	21.7	193.2	14.0	207.2
Furniture and equipment	18.8	18.8	53.8	286.1	72.6	4.5	77.1
Total, regular budget	5 405.6	6 945.8	409.3	5.8	7 355.1	811.1	8 166.2

(2) Extrabudgetary

	1992-1993 estimated expenditures	Source of funds	1994-1995 estimated expenditures
		(a) Services in support of:	
		(i) Other United Nations organizations	
	-	Support to extrabudgetary administrative structures	-
	795.6	(ii) Extrabudgetary programmes	876.5
	231.6	Support to extrabudgetary substantive activities	243.0
		Technical cooperation reimbursement resources	
Total (a)	1 027.2		1 119.5
	-	(b) Substantive activities	-
Total (b)	-		-
	-	(c) Operational projects	-
Total (c)	-		-
Total (a), (b) and (c)	1 027.2		1 119.5
		Total costs	9 285.7

TABLE 25B.13. POST REQUIREMENTS

Programme: Programme planning, budgeting and monitoring

	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995
Professional category and above								
D-2	1	1	-	-	-	-	1	1
D-1	3	4	-	-	-	-	3	4
P-5	5	4	-	-	2	2	7	6
P-4	8	7	-	-	-	-	8	7
P-3	7	7	-	-	1	1	8	8
P-2/1	3	4	-	-	1	1	4	5
Total	27	27	-	-	4	4	31	31
General Service category								
Principal level	1	2	-	-	-	-	1	2
Other levels	17	16	-	-	3	3	20	19
Total	18	18	-	-	3	3	21	21
Grand total	45	45	-	-	7*	7*	52	52

* One P-5, one P-3, one P-2 and three General Service (Other level) posts financed from reimbursement for support to extrabudgetary substantive activities, and one P-5 post financed from technical cooperation reimbursement resources.

*Subprogramme 5. Programme planning, budgeting and monitoring**

25B.32 The activities of this subprogramme are carried out by the Programme Planning and Budget Division. During the biennium, methodologies and procedures for programme budgeting, medium-term planning and programme performance monitoring will continue to be reviewed, improved and revised, as necessary.

*Activities**1. Parliamentary services*

(a) Parliamentary documentation: revisions to the medium-term plan for the period 1992-1997 (1994); approved appropriations for the programme budget (1994); proposed outline of the programme budget for the biennium 1996-1997 (1994); programme performance report for the biennium 1992-1993 (1994); budget performance reports for the biennium 1994-1995 (1994, 1995); reports to the Fifth Committee of the General Assembly on the programme budgets for the bienniums 1992-1993 and 1994-1995 (1994, 1995); proposed programme budget for the biennium 1996-1997 (1995); and reports to the General Assembly on administrative and budgetary matters, as required;

(b) Substantive services to CPC (1994, 1995); and the Fifth Committee of the General Assembly (1994, 1995).

* High priority.

2. Programme planning, budgeting and monitoring

In addition to the work required for the preparation of the documentation and published material mentioned above, the Division's other activities include:

(a) Review of draft resolutions and decisions before the General Assembly, the Economic and Social Council and their subsidiary bodies and preparation of statements of programme budget implications and revised estimates; and review and analysis of cost plans for extrabudgetary financing;

(b) Issuance of authorizations, guidelines or instructions with a view to improving administrative and financial procedures and rationalizing the use of resources; review and analysis of trust fund proposals and the establishment of their terms of reference and agreements with contributors; review of programme budget implications of host-country agreements for meetings held away from established headquarters; review of draft reports to the General Assembly, the Economic and Social Council and their subsidiary bodies; issuance of allotment advices and staffing table authorizations; monitoring monthly statements of expenditures, review of proposals for revisions to allotment advices and preparation of requests for supplementary estimates; preparation of requests for authorization to incur unforeseen and extraordinary expenditures; and maintenance of incumbency reports, vacancy statistics and a list of certifying officers;

(c) Maintenance and operation of computerized budget system and management of data structure, data input and system control; creation of standard cost tables; and control of staffing table and a certifying officer panel at Headquarters.

Resource requirements (at current rates)

Staff costs

25B.33 Requirements under this heading have been estimated at \$6,710,200. This reflects, *inter alia*, abolition of a P-5 post and creation of a P-2/1 post, both identified for redeployment in the context of the new treatment of vacancies. In addition, it is proposed:

(a) To reclassify the post of the Chief of the Data Analysis and Systems Control Unit from P-5 to D-1 to reflect the increasing complexity of the position, particularly in view of the implementation of IMIS and its central importance in the timely and accurate provision of information to Member States. The increase in functions includes support to peace-keeping operations and the Chief of the Unit will now be responsible for supervising the work of developing standard costs for duty stations wherever current missions are located as well as for new missions; assisting in the preparation of budget performance reports for peace-keeping missions; and dealing with automation requirements related to peace-keeping;

(b) To reclassify from P-4 to P-5 the post of the programme budget officer in the Office of the Director, owing to the increase in the scope, volume and complexity of the duties of the post. In addition to carrying out programme budget officer functions, the incumbent provides assistance to the Director in relation to the servicing of Committees, the coordination of work for the preparation of the budget and all budgetary reports and carries out liaison functions within and outside the Secretariat;

(c) To reclassify a General Service (Other level) post to the Principal level for the budget assistant in the Data Analysis and Systems Control Unit. This reflects, *inter alia*, the complexity and importance of the function of preparing the standard costs for the budget.

Travel of staff

25B.34 A provision of \$77,400, including growth of \$30,000, is proposed to enable the Director and staff of the Division to travel in connection with the preparation of the programme budget, issues related to the medium-term plan and monitoring; and for the attendance of one staff member at the sessions of the Economic and Social Council held at Geneva.

Contractual services

25B.35 A provision of \$300,000 is proposed for data-processing services. This is an integral part of a plan to expand the support provided by the Data Analysis and Systems Control Unit to peace-keeping operations and to programme performance monitoring. The services are needed to enhance existing systems and applications, while the permanent staff concentrates on operation and maintenance of the budget system and on liaison with the IMIS team with a view to full implementation of that system. An additional amount of \$1,700 relates to external printing.

General operating expenses

25B.36 A provision of \$193,200, including growth of \$34,500, is requested for the maintenance of existing office automation equipment in the Division, as well as for the rental and maintenance of peripheral electronic data-processing devices connected to the mainframe.

Furniture and equipment

25B.37 Estimated requirements (\$72,600), including growth of \$53,800, relate to the replacement of existing office automation equipment of the Division.

6. FINANCIAL SERVICES RELATING TO PEACE-KEEPING MATTERS

TABLE 25B.14. SUMMARY OF 1994-1995 ESTIMATES BY OBJECT OF EXPENDITURE

(Thousands of United States dollars)

(1) Regular budget

Object of expenditure	1992-1993 revised appropriation	Biennialized base	Resource growth		Total before recosting	Recosting	1994-1995 estimates
			Amount	Percentage			
Staff costs	115.8	238.6	(238.6)	(100.0)	-	-	-
Total, regular budget	115.8	238.6	(238.6)	(100.0)	-	-	-

(2) Extrabudgetary

	1992-1993 estimated expenditures	Source of funds	1994-1995 estimated expenditures
		(a) Services in support of:	
		(i) Other United Nations organizations	
	-	Support to extrabudgetary administrative structures	-
		(ii) Extrabudgetary programmes	
	-	Support to extrabudgetary substantive activities	-
	-	Technical cooperation reimbursement resources	-
	4 353.6	Peace-keeping operations	4 861.2
Total (a)	4 353.6		4 861.2
	-	(b) Substantive activities	-
Total (b)	-		-
	-	(c) Operational projects	-
Total (c)	-		-
Total (a), (b) and (c)	4 353.6		4 861.2
		Total costs	4 861.2

TABLE 25B.15. POST REQUIREMENTS

Programme: Financial services relating to peace-keeping matters

	<i>Established posts</i>		<i>Temporary posts</i>				<i>Total</i>	
	<i>Regular budget</i>		<i>Regular budget</i>		<i>Extrabudgetary resources</i>			
	<i>1992-1993</i>	<i>1994-1995</i>	<i>1992-1993</i>	<i>1994-1995</i>	<i>1992-1993</i>	<i>1994-1995</i>	<i>1992-1993</i>	<i>1994-1995</i>
Professional category and above								
D-2	-	-	-	-	1	1	1	1
D-1	1	-	-	-	-	-	1	-
P-5	-	-	-	-	2	2	2	2
P-4	-	-	-	-	8	8	8	8
P-3	-	-	-	-	6	6	6	6
Total	-	-	-	-	17	17	18	17
General Service category								
Principal level	-	-	-	-	1	1	1	1
Other levels	-	-	-	-	12	12	12	12
Total	-	-	-	-	13	13	13	13
Grand total	1	-	-	-	30*	30*	31	30

* One D-2, 2 P-5, 8 P-4, 6 P-3, 1 General Service (Principal level) and 12 General Service (Other level) posts financed from Support Account for Peace-keeping Operations.

*Subprogramme 6. Financial services relating to peace-keeping matters**

25B.38 Activities under this subprogramme are carried out by the Peace-keeping Finance Division. They will aim to improve on financial management techniques, as required, with a view to ensuring that peace-keeping operations are administered with maximum efficiency and economy. The Division will continue to provide financial management functions in respect of peace-keeping operations, such as development of financial policy, budget formulation, budgetary control and monitoring of cash flow, as well as periodic review of the rates of reimbursement to troop-contributing Governments and maintenance of liaison with Governments, including negotiations on financial matters relating to peace-keeping operations with troop-contributing Governments.

Activities

1. Parliamentary documentation

Reports of the Secretary-General to the General Assembly on the financing of UNDOF, UNIFIL, UNIKOM, UNAVEM II, ONUSAL, MINURSO, UNPROFOR, UNTAC, UNOSOM, ONUMOZ, UNIIMOG, ONUCA and other peace-keeping operations that might be approved by the Security Council; reports to the Assembly on the administrative and budgetary aspects of the financing of the United Nations peace-keeping operations, including the review of the rates of reimbursement; and support account for peace-keeping operations and sections of the Secretary-General's reports to the Security Council on the financing of all peace-keeping operations, as required, including UNFICYP.

* High priority.

2. *Financial services relating to peace-keeping matters*

(a) Budget formulation: review and analysis of cost estimates for the financing of peace-keeping operations and for activities related to Security Council resolution 687 (1991); review of proposals to be financed from the trust funds established for peace-keeping/peacemaking operations, the support account for peace-keeping operations and the General Assembly resolution governing unforeseen and extraordinary expenses;

(b) Budgetary control: issuance of allotments and staffing table authorizations; review of monthly statements of expenditures for all peace-keeping operations and the support account for peace-keeping operations, and for activities related to Security Council resolution 687 (1991);

(c) Monitoring of financial status: review and analysis of the financial status of peace-keeping and mission special accounts and determination of the amounts needed for operational and backstopping costs, as required; monthly determination of the amounts payable to each troop-contributing Government; and issuance of authorizations and/or guidelines for other payments to each Government providing troops or logistic support to peace-keeping and other missions;

(d) Liaison with Governments: discussions with Governments, including the troop-contributing Governments, on the financial status of each mission and its implications for the respective peace-keeping operations; and negotiations with troop-contributing Governments on financial matters relating to peace-keeping operations, including details of payments outstanding to them;

(e) Rates of reimbursement formulation: review and analysis of data submitted periodically by troop-contributing Governments on the cost of providing national troops to peace-keeping and other missions; annual review and analysis of changes in inflation and currency exchange rates and their implications for standard rates of reimbursement for troop costs; and preparation of reports to the General Assembly on the review of the standard rates of reimbursement for troop costs.

Resource requirements (at current rates)

Staff costs

25B.39 It is proposed to abolish a D-1 post, which had previously been identified for redeployment in 1992-1993, and had been provided under this subprogramme, in the context of the new treatment of vacancies. Salaries and common staff costs will now be fully funded from the Support Account for Peace-keeping Operations.

7. EVALUATION SERVICES

TABLE 25B.16. SUMMARY OF 1994-1995 ESTIMATES BY OBJECT OF EXPENDITURE
(Thousands of United States dollars)

(1) Regular budget

Object of expenditure	1992-1993 revised appropriation	Biennialized base	Resource growth		Total before recosting	Recosting	1994-1995 estimates
			Amount	Percentage			
Staff costs	1 757.0	1 610.7	(256.4)	(15.9)	1 354.3	155.4	1 509.7
Consultants and experts	27.6	33.0	-	-	33.0	2.5	35.5
Travel on official business	32.7	59.2	-	-	59.2	4.5	63.7
General operating expenses	14.3	27.6	12.0	43.4	39.6	2.4	42.0
Furniture and equipment	13.4	17.9	39.0	217.8	56.9	3.8	60.7
Total, regular budget	1 845.0	1 748.4	(205.4)	(11.7)	1 543.0	168.6	1 711.6

(2) Extrabudgetary

1992-1993 estimated expenditures		Source of funds		1994-1995 estimated expenditures
		(a) Services in support of:		
		(i) Other United Nations organizations		
		Support to extrabudgetary administrative structures		-
252.8		(ii) Extrabudgetary programmes		
		Technical cooperation reimbursement resources		276.0
Total (a)	252.8			276.0
		(b) Substantive activities		-
Total (b)	-			-
		(c) Operational projects		-
Total (c)	-			-
Total (a), (b) and (c)	252.8			276.0
		Total costs		1 987.6

TABLE 25B.17. POST REQUIREMENTS
(Thousands of United States dollars)

Programme: Evaluation services

	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995	1992-1993	1994-1995
Professional category and above								
D-2	1	-	-	-	-	-	1	-
D-1	1	1	-	-	-	-	1	1
P-5	1	1	-	-	-	-	1	1
P-4	2	2	-	-	-	-	2	2
P-3	1	1	-	-	1	1	2	2
Total	6	5	-	-	1	1	7	6
General Service category								
Other levels	4	4	-	-	1	1	5	5
Total	4	4	-	-	1	1	5	5
Grand total	10	9	-	-	2*	2*	12	11

* One P-3 and one General Service (Other level) post financed from technical cooperation reimbursement resources.

Subprogramme 7. Evaluation services

25B.40 The implementation of subprogramme 7 of the medium-term plan on evaluation and management advisory services (A/47/6/Rev.1) has been restructured, with the Management Advisory Service being transferred to the Office of the Under-Secretary-General for Administration and Management and the Central Evaluation Unit coming under the Programme Planning and Budget Division. The subprogramme will continue to place emphasis on the development of an internal evaluation system as an integral component of the planning, programming and budgeting process.

Activities

1. Parliamentary services

(a) Parliamentary documentation: (i) reports to CPC on the scope and methodology of in-depth evaluations of peace-keeping operations (start-up phase) (1994) and Africa: critical economic situation, recovery and development (1994), and of a programme to be decided by CPC at its thirty-fourth session (1995); reports on in-depth evaluations of the programmes on social development and humanitarian affairs (1994) and peace-keeping operations (start-up phase) (1995); and triennial review of ECA: development issues and policies (1994); and (ii) report of the Secretary-General to the General Assembly on the strengthening of the role of evaluation and the application of evaluation findings in programme design, delivery and policy directives (1994);

(b) Substantive services to CPC in matters related to evaluation (1994 and 1995).

2. Evaluation services

Technical advisory services to organizational units of the Secretariat at Headquarters and in various duty stations to strengthen their evaluation capability, including the capability of their programme managers to undertake the self-evaluation exercises recommended by CPC and approved by the General Assembly: (i) training of staff concerned in the use of

evaluation techniques (two workshops a year); (ii) central standard-setting for self-evaluations; responses to draft self-evaluation reports; and provision of information from databases in New York; (iii) publication of the *Evaluation Bulletin* (two issues a year); and (iv) ad hoc studies.

Resource requirements (at current rates)

Staff costs

25B.41 Requirements are estimated at \$1,354,300 for salaries and common staff costs. It should be noted that posts (one D-1, two P-5, two P-4, two General Service (Principal level) and two General Service (Other level)) were transferred to the Office of the Under-Secretary-General for Administration and Management in the context of the revised estimates presented by the Secretary-General to the General Assembly at its resumed forty-seventh session (A/C.5/47/88). In addition, it is proposed, in the context of the new treatment of vacancies, to abolish one post at the D-2 level that had been identified for redeployment during 1992-1993.

Consultants

25B.42 A provision of \$33,000, at the maintenance base level, would provide for consultancy services to secure external expertise needed for in-depth evaluations.

Travel of staff

25B.43 Estimated requirements of \$59,200, at the maintenance base level, relate to the cost of travel of staff to conduct the evaluation studies and the evaluation training workshops.

General operating expenses

25B.44 Estimated requirements (\$39,600), including growth of \$12,000, relate to the maintenance of office automation equipment and the rental and maintenance of peripheral electronic data-processing devices connected to the mainframe.

Furniture and equipment

25B.45 A provision of \$56,900, including growth of \$39,000, is proposed for the replacement of existing office automation equipment.